

TallGrass Communications, Inc.

Chart of Accounts

As of Jan 31, 2000

Account ID	Account Description	Active?	Account Type
10000	Petty Cash	Yes	Cash
10100	Cash on Hand	Yes	Cash
10200	Regular Checking Account	Yes	Cash
10300	Payroll Checking Account	Yes	Cash
10400	Savings Account	Yes	Cash
10500	Special Account	Yes	Cash
11000	Trade Receivable	Yes	Accounts Receivable
11100	Contracts Receivable	Yes	Accounts Receivable
11400	Other Receivables	Yes	Accounts Receivable
11500	Allow for Doubtful Trade Accts	Yes	Accounts Receivable
12000	Inventory	Yes	Inventory
14000	Prepaid Expenses	Yes	Other Current Assets
14100	Employee Advances	Yes	Other Current Assets
14200	Notes Receivable-Current	Yes	Other Current Assets
14700	Other Current Assets	Yes	Other Current Assets
15000	Furniture and Fixtures	Yes	Fixed Assets
15100	Computer Equipment	Yes	Fixed Assets
15150	Computer Software	Yes	Fixed Assets
15200	Vehicles	Yes	Fixed Assets
15300	Other Depreciable Property	Yes	Fixed Assets
15400	Leasehold Improvements	Yes	Fixed Assets
15500	Buildings	Yes	Fixed Assets
15600	Building Improvements	Yes	Fixed Assets
15700	Switching Equipment	Yes	Fixed Assets
15750	Network Equipment	Yes	Fixed Assets
15760	Facility Equipment	Yes	Fixed Assets
15800	Customer Premise Equipment	Yes	Fixed Assets
16900	Land	Yes	Fixed Assets
17000	Accum. Depreciation-Furniture	Yes	Accumulated Depreciation
17100	Accum. Depreciation-Comp Equip	Yes	Accumulated Depreciation
17150	Accum. Depreciation-Comp Softw	Yes	Accumulated Depreciation
17200	Accum. Depreciation-Automobil	Yes	Accumulated Depreciation
17300	Accum. Depreciation-Other	Yes	Accumulated Depreciation
17400	Accum. Depreciation-Leasehold	Yes	Accumulated Depreciation
17500	Accum. Depreciation-Buildings	Yes	Accumulated Depreciation
17600	Accum. Depreciation-Bldg Imp	Yes	Accumulated Depreciation
17700	Accum. Depreciation-SwitchEqui	Yes	Accumulated Depreciation
17750	Accum. Depreciation-NetworkEqu	Yes	Accumulated Depreciation
17760	Accum. Depreciation-FacilityEq	Yes	Accumulated Depreciation
17800	Accum. Depreciation-CPE	Yes	Accumulated Depreciation
19000	Deposits	Yes	Other Assets
19100	Organization Costs	Yes	Other Assets
19150	Accum Amortiz - Organiz Costs	Yes	Other Assets
19200	Notes Receivable- Noncurrent	Yes	Other Assets
19900	Other Noncurrent Assets	Yes	Other Assets
20000	Accounts Payable	Yes	Accounts Payable
23000	Accrued Expenses	Yes	Other Current Liabilities
23100	Sales Tax Payable	Yes	Other Current Liabilities
23200	Wages Payable	Yes	Other Current Liabilities
23300	401 K Deductions Payable	Yes	Other Current Liabilities

OFFICIAL FILE

DOCKET NO. 6-0236

Exhibit No. 2

Reporter T/H

**TallGrass Communications, Inc.**

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As of Jan 31, 2000

23400	Federal Payroll Taxes Payable	Yes	Other Current Liabilities
23500	FUTA Tax Payable	Yes	Other Current Liabilities
23600	State Payroll Taxes Payable	Yes	Other Current Liabilities
23700	SUTA Tax Payable	Yes	Other Current Liabilities
23800	Local Payroll Taxes Payable	Yes	Other Current Liabilities
23900	Income Taxes Payable	Yes	Other Current Liabilities
24000	Other Taxes Payable	Yes	Other Current Liabilities
24100	Current Portion Long-Term Debt	Yes	Other Current Liabilities
24300	Prepaid Expenses	Yes	Other Current Liabilities
24700	Other Current Liabilities	Yes	Other Current Liabilities
24800	Suspense - Clearing Account	Yes	Other Current Liabilities
27000	Notes Payable-Noncurrent	Yes	Long Term Liabilities
27400	Other Long-Term Liabilities	Yes	Long Term Liabilities
39002	Beginning Balance Equity	Yes	Equity-doesn't close
39003	Common Stock	Yes	Equity-doesn't close
39004	Paid-in Capital	Yes	Equity-doesn't close
39005	Retained Earnings	Yes	Equity-Retained Earnings
39007	Dividends Paid	Yes	Equity-gets closed
40000	DSL Revenue- Business	Yes	Income
40100	DSL Revenue- Residential	Yes	Income
41000	VODSL Revenue- Business	Yes	Income
41100	VODSL Revenue- Residential	Yes	Income
42000	Installation Revenue	Yes	Income
43000	Toll Revenue	Yes	Income
44000	Switched Access Revenue	Yes	Income
45000	Special Access Revenue	Yes	Income
46000	Wholesale Revenue	Yes	Income
48000	CPE	Yes	Income
49000	Other Revenue	Yes	Income
50100	Transport-Backhaul	Yes	Cost of Sales
50200	Transport-Internal Backbone	Yes	Cost of Sales
50300	Transport-Internet Backbone	Yes	Cost of Sales
50400	Transport-Installation Costs	Yes	Cost of Sales
53100	LEC/IXC- Colo Rents	Yes	Cost of Sales
53200	LEC/IXC- UNE Loop Cost	Yes	Cost of Sales
53300	LEC/IXC- Activation Fee	Yes	Cost of Sales
53400	LEC/IXC- IXC Costs	Yes	Cost of Sales
53500	LEC/IXC- Switch Access	Yes	Cost of Sales
53600	LEC/IXC- Private Line Access	Yes	Cost of Sales
55100	CPE - Business	Yes	Cost of Sales
55200	CPE - Residential	Yes	Cost of Sales
60100	Network Ops-Salaries	Yes	Expenses
60101	Network Ops-Hourly	Yes	Expenses
60102	Network Ops-Overtime	Yes	Expenses
60103	Network Ops-Vacation	Yes	Expenses
60150	Network Ops-Payroll Taxes	Yes	Expenses
60170	Network Ops-Benefits	Yes	Expenses
60200	Network Ops-Temp Help	Yes	Expenses
60202	Network Ops-Consulting	Yes	Expenses
60204	Network Ops-Contract Services	Yes	Expenses
60206	Network Ops-Security Expenses	Yes	Expenses

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**Chart of Accounts**

As of Jan 31, 2000

60210	Network Ops-Travel	Yes	Expenses
60215	Network Ops-Meals & Entertain	Yes	Expenses
60225	Network Ops-Training	Yes	Expenses
60228	Network Ops-Recruitment & Relo	Yes	Expenses
60300	Network Ops-Colocation Fees	Yes	Expenses
60320	Network Op-Equipment & Supplie	Yes	Expenses
60360	Network Ops-Equipment Lease	Yes	Expenses
60370	Network Ops-Software/Hardware	Yes	Expenses
60415	Network Ops-Licenses/Permits	Yes	Expenses
60500	Network Ops-Office Rental	Yes	Expenses
60510	Network Ops-Telephone	Yes	Expenses
60512	Network Ops-Wireless Phones	Yes	Expenses
60513	Network Ops-Remote Emp Access	Yes	Expenses
60515	Network Ops-Data Lines	Yes	Expenses
60520	Network Ops-Utilities	Yes	Expenses
60525	Network Ops-Small Equip Purch	Yes	Expenses
60530	Network Ops-Office Supplies	Yes	Expenses
60535	Network Ops-Printing	Yes	Expenses
60540	Network Ops-Bldg Maintenance	Yes	Expenses
60545	Network Ops-Equip Maint/Repair	Yes	Expenses
60550	Network Ops-Postage/Freight	Yes	Expenses
60560	Network Ops-Subscriptions/Pub	Yes	Expenses
60565	Network Ops-Memberships	Yes	Expenses
60575	Network Ops-Other	Yes	Expenses
62100	Cust Service-Salaries	Yes	Expenses
62101	Cust Service-Hourly	Yes	Expenses
62102	Cust Service-Overtime	Yes	Expenses
62103	Cust Service-Vacation	Yes	Expenses
62150	Cust Service-Payroll Taxes	Yes	Expenses
62170	Cust Service-Benefits	Yes	Expenses
62200	Cust Service-Temp Help	Yes	Expenses
62202	Cust Service-Consulting	Yes	Expenses
62204	Cust Service-Contract Services	Yes	Expenses
62210	Cust Service-Travel	Yes	Expenses
62215	Cust Service-Meals & Entertain	Yes	Expenses
62225	Cust Service-Training	Yes	Expenses
62228	Cust Service-Recruitment/Relo	Yes	Expenses
62320	Cust Service-Equipment & Sup	Yes	Expenses
62360	Cust Service-Equip Lease	Yes	Expenses
62370	Cust Service-Software/Hardware	Yes	Expenses
62500	Cust Service-Office Rental	Yes	Expenses
62510	Cust Service-Telephone	Yes	Expenses
62512	Cust Service-Wireless Phones	Yes	Expenses
62513	Cust Service-Remote Emp Access	Yes	Expenses
62515	Cust Service-Data Lines	Yes	Expenses
62520	Cust Service-Utilities	Yes	Expenses
62525	Cust Service-Small Equip Purch	Yes	Expenses
62530	Cust Service-Office Supplies	Yes	Expenses
62535	Cust Service-Printing	Yes	Expenses
62540	Cust Service-Bldg Maintenance	Yes	Expenses
62545	Cust Service-Equip Maint/Repai	Yes	Expenses

**TallGrass Communications, Inc.**

**Chart of Accounts**

As of Jan 31, 2000

62550	Cust Service-Postage/Freight	Yes	Expenses
62560	Cust Service-Subscriptions/Pub	Yes	Expenses
62565	Cust Service-Memberships	Yes	Expenses
62575	Cust Service-Other	Yes	Expenses
64100	Net Planning-Salaries	Yes	Expenses
64101	Net Planning-Hourly	Yes	Expenses
64102	Net Planning-Overtime	Yes	Expenses
64103	Net Planning-Vacation	Yes	Expenses
64150	Net Planning-Payroll Taxes	Yes	Expenses
64170	Net Planning-Benefits	Yes	Expenses
64200	Net Planning- Temp Help	Yes	Expenses
64202	Net Planning-Consulting	Yes	Expenses
64204	Net Planning-Contract Services	Yes	Expenses
64210	Net Planning-Travel	Yes	Expenses
64215	Net Planning-Meals & Entertain	Yes	Expenses
64225	Net Planning-Training	Yes	Expenses
64228	Net Planning-Recruitment/Relo	Yes	Expenses
64320	Net Planning-Equipment & Sup	Yes	Expenses
64360	Net Planning-Equip Lease	Yes	Expenses
64370	Net Planning-Software/Hardware	Yes	Expenses
64500	Net Planning-Office Rental	Yes	Expenses
64510	Net Planning-Telephone	Yes	Expenses
64512	Net Planning-Wireless Phones	Yes	Expenses
64513	Net Planning-Remote Emp Access	Yes	Expenses
64515	Net Planning-Data Lines	Yes	Expenses
64520	Net Planning-Utilities	Yes	Expenses
64525	Net Planning-Small Equip Purch	Yes	Expenses
64530	Net Planning-Office Supplies	Yes	Expenses
64535	Net Planning-Printing	Yes	Expenses
64545	Net Planning-Equip Maint/Repai	Yes	Expenses
64550	Net Planning-Postage/Freight	Yes	Expenses
64560	Net Planning-Subscriptions/Pub	Yes	Expenses
64565	Net Planning-Memberships	Yes	Expenses
64575	Net Planning-Other	Yes	Expenses
70100	Market/Sales-Salaries	Yes	Expenses
70101	Market/Sales-Hourly	Yes	Expenses
70102	Market/Sales-Overtime	Yes	Expenses
70103	Market/Sales-Vacation	Yes	Expenses
70106	Market/Sales-Commissions	Yes	Expenses
70150	Market/Sales-Payroll Taxes	Yes	Expenses
70170	Market/Sales-Benefits	Yes	Expenses
70200	Market/Sales- Temp Help	Yes	Expenses
70201	Market/Sales-Agent Commissions	Yes	Expenses
70202	Market/Sales-Consulting	Yes	Expenses
70204	Market/Sales-Contract Services	Yes	Expenses
70210	Market/Sales-Travel	Yes	Expenses
70215	Market/Sales-Meals & Entertain	Yes	Expenses
70225	Market/Sales-Training	Yes	Expenses
70228	Market/Sales-Recruitment/Relo	Yes	Expenses
70320	Market/Sales-Equipment & Sup	Yes	Expenses
70360	Market/Sales-Equip Lease	Yes	Expenses

**TallGrass Communications, Inc.**

**Chart of Accounts**

As of Jan 31, 2000

70370	Market/Sales-Software/Hardware	Yes	Expenses
70500	Market/Sales-Office Rental	Yes	Expenses
70510	Market/Sales-Telephone	Yes	Expenses
70512	Market/Sales-Wireless Phones	Yes	Expenses
70513	Market/Sales-Remote Emp Access	Yes	Expenses
70515	Market/Sales-Data Lines	Yes	Expenses
70520	Market/Sales-Utilities	Yes	Expenses
70525	Market/Sales-Small Equip Purch	Yes	Expenses
70530	Market/Sales-Office Supplies	Yes	Expenses
70535	Market/Sales-Printing	Yes	Expenses
70536	Market/Sales-Adversing	Yes	Expenses
70545	Market/Sales-Equip Maint/Repai	Yes	Expenses
70550	Market/Sales-Postage/Freight	Yes	Expenses
70560	Market/Sales-Subscriptions/Pub	Yes	Expenses
70565	Market/Sales-Memberships	Yes	Expenses
70575	Market/Sales-Other	Yes	Expenses
80204	Legal-Contract Services	Yes	Expenses
80575	Legal-Other	Yes	Expenses
85100	Corporate-Salaries	Yes	Expenses
85101	Corporate-Hourly	Yes	Expenses
85102	Corporate-Overtime	Yes	Expenses
85103	Corporate-Vacation	Yes	Expenses
85150	Corporate-Payroll Taxes	Yes	Expenses
85170	Corporate-Benefits	Yes	Expenses
85200	Corporate- Temp Help	Yes	Expenses
85202	Corporate-Consulting	Yes	Expenses
85204	Corporate-Contract Services	Yes	Expenses
85210	Corporate-Travel	Yes	Expenses
85215	Corporate-Meals & Entertain	Yes	Expenses
85225	Corporate-Training	Yes	Expenses
85228	Corporate-Recruitment/Relo	Yes	Expenses
85320	Corporate-Equipment & Sup	Yes	Expenses
85360	Corporate-Equip Lease	Yes	Expenses
85370	Corporate-Software/Hardware	Yes	Expenses
85500	Corporate-Office Rental	Yes	Expenses
85510	CorporateTelephone	Yes	Expenses
85512	Corporate-Wireless Phones	Yes	Expenses
85513	Corporate-Remote Emp Access	Yes	Expenses
85515	Corporate-Data Lines	Yes	Expenses
85520	Corporate-Utilities	Yes	Expenses
85525	Corporate-Small Equip Purch	Yes	Expenses
85530	Corporate-Office Supplies	Yes	Expenses
85535	Corporate-Printing	Yes	Expenses
85545	Corporate-Equip Maint/Repai	Yes	Expenses
85550	Corporate-Postage/Freight	Yes	Expenses
85560	Corporate-Subscriptions/Pub	Yes	Expenses
85565	Corporate-Memberships	Yes	Expenses
85570	Corporate-Insurance Expense	Yes	Expenses
85575	Corporate-Other	Yes	Expenses
89500	Purchase Disc- Expense Items	Yes	Expenses
90000	Gain/Loss on Sale of Assets	Yes	Expenses

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**Chart of Accounts**

**As of Jan 31, 2000**

91000	Purchase Disc- Expense Items	Yes	Expenses
98000	Interest Expense	Yes	Expenses
99000	Federal Income Tax Expense	Yes	Expenses
99100	State Income Tax Expense	Yes	Expenses
99200	Regulatory Fee/ Tax Expense	Yes	Expenses
99300	Sales/UseTax Expense	Yes	Expenses
99400	Excise Tax Expense	Yes	Expenses

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